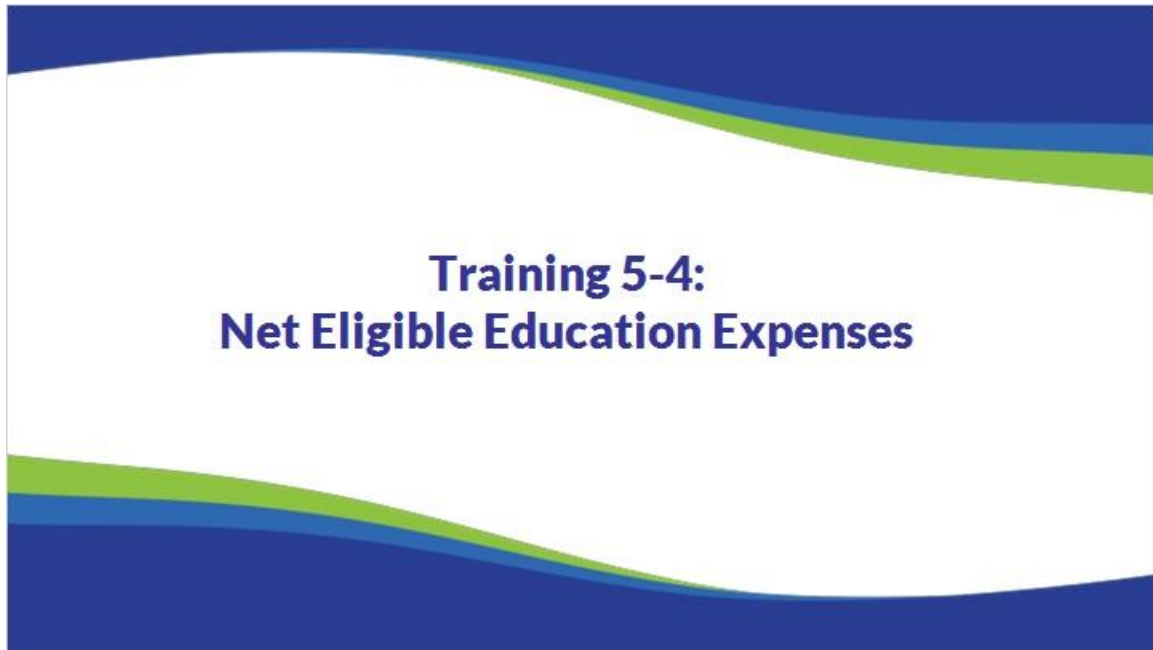


Training 5-4: Net Eligible Education Expenses

1. 5-4 Net Eligible Education Expenses

1.1 Training 5-4:

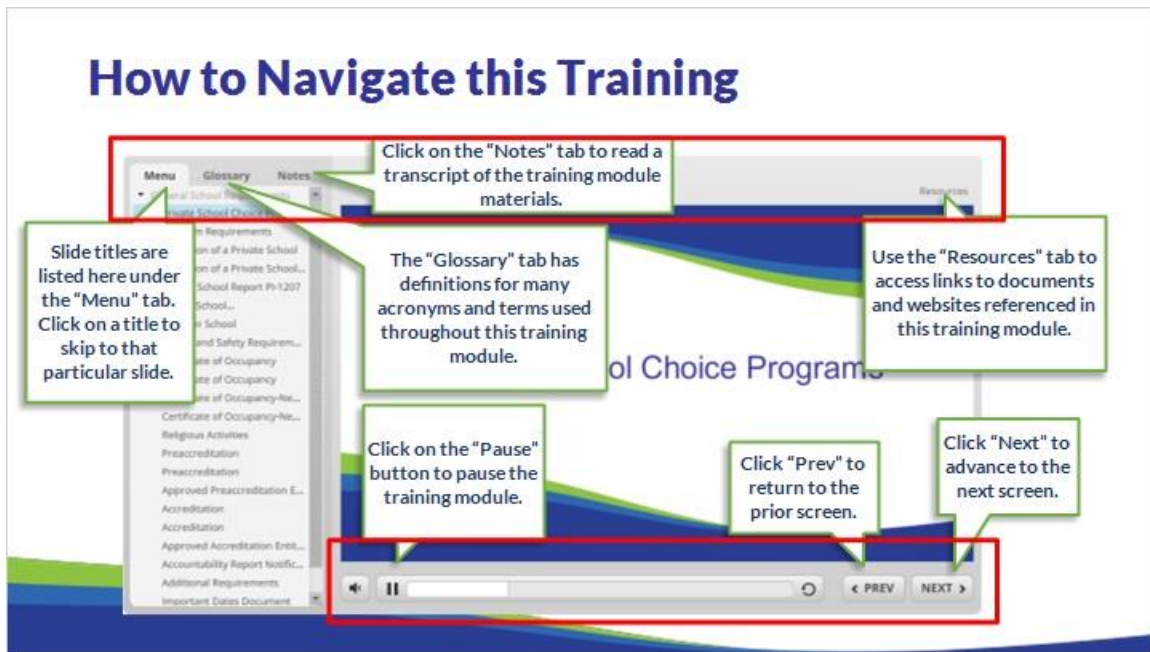


Notes:

Welcome to the Wisconsin Department of Public Instruction's training module on the Private School Choice Programs. We will refer to the Private School Choice Programs as "PSCP", "Choice", or "Choice Program" throughout this training. The Choice Program is governed by Wis. Stat. §§ 119.23 and 118.60, as well as Wis. Admin. Codes ch. PI 35 and 48. Provisions of this training module are subject to statutory and rule changes.

This training module will explain how net eligible education expenses are determined for the PSCP and Special Needs Scholarship Program, or SNSP. The SNSP is a separate program from the Choice Program. In order to participate in the SNSP, schools must complete a separate Intent to Participate. See the SNSP Homepage for additional information on the SNSP. A link to the website is available in the Resources in the top right corner of the screen.

1.2 How to Navigate this Training Module



Notes:

Before we start, here are some tips and tools you may wish to use when viewing this training.

When listening to this training please note the buttons at the top of the training screen. Titles to all of the slides in this training are listed under the "Menu" tab on the top left of the training screen. You may watch the training in its entirety, or you may skip to a specific slide by clicking on the title of a particular slide.

Acronyms and terms that are used throughout this training are defined under the "Glossary" tab on the upper left side of the training screen. If you have any questions about a particular acronym or term that is used in this training, click on the "Glossary" tab to read the definition of that acronym or term.

The "Notes" tab has a transcript of the training materials as they are presented. If you wish to read along with the training, please click the "Notes" tab on the upper left side of the training screen.

We have also posted resources related to this training which can be found under the "Resources" link on the upper right hand side of the training screen.

Next please note the buttons at the bottom of the training screen. If you want to pause on or during a specific slide, please hit the "Pause" button. Clicking the "Prev" button will allow you to return to the previous slide and clicking the "Next" button will allow you to advance to the next slide, if you wish to advance sooner than the auto-timing.

1.3 Eligible Education Expenses

<u>Choice</u>	<u>SNSP</u>
Eligible education expenses are all direct and indirect costs associated with a private school's educational programming for pupils enrolled in grades kindergarten to 12.	Eligible education expenses are all direct and indirect costs associated with a school's educational programming for pupils enrolled in grades kindergarten to 12 that are reasonable for the private school to achieve its educational purposes as determined by the school's written policy and tested by an independent auditor.

Notes:

As we discussed in the Reserve Balance training, net eligible education expenses are calculated as eligible education expenses less any offsetting revenue. Eligible education expenses for the Choice program are defined by Wisconsin statute as all direct and indirect costs associated with a school's educational programming for pupils enrolled in grades kindergarten to 12 that are reasonable for the private school to achieve its educational purposes as determined by the school's written policy and tested by an independent auditor.

Eligible education expenses for the SNSP are all direct and indirect costs associated with a private school's educational programming for pupils enrolled in grades kindergarten to 12. A written policy is not required for SNSP like it is for Choice. In general, if an expense could be considered eligible for Choice, it is an eligible education expense for the SNSP.

A Financial Audit and Reserve Balance Bulletin and an Eligible Education Expense Bulletin are available on the Bulletin webpage. A link to the Bulletin webpage is available in the Resources on the top right corner of the training screen.

1.4 Eligible Education Expense Policy Requirements (Choice only)

Eligible Education Expense Policy Requirements (Choice only)

- Written policy that is approved by the school's governing board.
- Describes the school's educational purpose.
- Describes the services related to educational programming that the school provides to pupils enrolled in grades kindergarten to 12 that are reasonable for the private school to achieve its educational purpose.
- Identifies any allocation methods that will be used, if applicable.

Notes:

To identify what is considered an eligible education expense for Choice program purposes, schools must have a written eligible education expense policy that is approved by the school's governing board. The policy must describe the school's educational purpose. The policy must also describe the services related to educational programming that the school provides to pupils enrolled in grades kindergarten through 12 that are reasonable to achieve its educational purpose.

The school might have expenses that are partially related to educational programming and partially related to non-educational programming. For example, if the entity was a combined church and school, the same building may be used for both services and there may be individuals who work on both school and church activities. In these cases those expenditures would need to be allocated between what is considered educational programming (related to the school) and what is considered not educational programming (related to the church). If applicable to the school, one of the requirements of the written eligible education expense policy is to identify what allocation method(s) will be used for these types of expenditures. We will further discuss allocation methods later in this training.

1.5 Related Services Examples

Related Services Examples

- Management/administrative
- Extracurricular programming and activities
- Development expenses
- Before and after school care for K-12 pupils
- Transportation
- Food service

Notes:

Some examples of related services that the school may provide to support its educational purpose include management or administration, extracurricular activities, development expenses, before and/or after school care to pupils in grades kindergarten through 12, transportation, and food service. Development expenses are expenses the school incurs to raise funds for the school. Before and after school care costs may only be included as an expense for care during the school year or during summer school for pupils that are enrolled in K-12 educational programming. Costs for before and after care for daycare would not be a related service.

Additionally, the school should determine if there are any other services it provides to meet the educational purpose of the school and determine if those services should be identified as related services in the school's written eligible education expense policy.

1.6 Eligible Education Expenses

Eligible Education Expenses

- In order to include an expense as an eligible education expense, it must relate to a cash disbursement (either now or projected for the future).
- In order to include an expense as an eligible education expense, the expense must be included in the Statement of Activities, except for the cost of land.
- If a previously included eligible education expense is forgiven or it is determined it was not an appropriate expense, the current year eligible education expenses are reduced.

Notes:

Expenses incurred by the school must be evaluated to determine if the expense is an eligible education expense or not based on the school's written eligible education expense policy.

To be considered an eligible education expense, the expense must either already have been paid or will be paid in the future. For example, assume an item was donated to the school. Generally Accepted Accounting Principles may require that the contribution be recorded as an expense and revenue. However, there is no cash disbursement made by the school, therefore that expense would not be an eligible education expense.

Some expenses may be incurred in the current fiscal year under the accrual basis of accounting, but not expected to be paid until a future fiscal year. These expenditures will still be considered an eligible education expense in the current fiscal year.

To be considered an eligible education expense, the expense must also be included in the required GAAP financial statement known as the Statement of Activities. As we discussed in previous trainings, land purchases are an allowable exception to this.

If a previously included eligible education expense is forgiven or is determined to not be an appropriate expense, the current year eligible education expenses must be reduced.

1.7 Non Eligible Expenses

Non Eligible Expenses

- Non eligible expenses include expenses that do not relate to K-12 educational programming such as:
 - Daycare expenses
 - Church Expenses
 - Expenses for partnership or contract pupils



Notes:

Non eligible expenses include any expense that does not relate to K-12 educational programming based on the school's eligible education expense policy. For example, the expense for daycare or for church expenses would not be eligible for the Choice program.

Additionally, if the school received revenue from a school district for having a particular grade for the school district, the expenses are not eligible education expenses for those students. The most common example of this is K4 students. These students would also be excluded from the All pupil count.

1.8 Non Eligible Education Expenses (cont)

Non Eligible Education Expenses (cont)

- Contributed capital assets
- Contributed items other than fixed assets



Notes:

As we discussed earlier, to be considered an eligible education expense, the expense must either already have been paid or will be paid in the future. Therefore any contributed items, or items that the school does not expend cash for, are not eligible education expenses. There is a separate line in the reserve balance schedules for any depreciation on contributed fixed assets and other contributions.

An example of a contributed item that is not a fixed asset would be a lawyer donating their time to the school. This amount is recorded as a revenue and expense for the school. However, since the school did not expend any cash for the lawyer's time, the expense is not an eligible expense.

Another example would be if the school does not pay rent for a building they operate in but do not own. The fair market value of the rent for the building would be recorded as a revenue and an expense. However, this would not be an eligible education expense for Choice program purposes since the school is not paying for rent.

1.9 Non Eligible Education Expenses (cont)

Non Eligible Education Expenses (cont)

- Bad debt expense
- Scholarship awards and financial support for pupils



Notes:

The next non-eligible expense is bad debt expense. Bad debt expense is the expense for revenue that was originally recorded that the school no longer expects to receive. For example, if the school determined that they would not collect tuition that was previously included as revenue, the school would record bad debt expense for the amount it does not expect to receive.

Finally, scholarship awards and financial support for pupils would not be an eligible education expense. The reason for this is that the cost for these students is already included in the educational programming cost. Scholarship awards and financial support are essentially the “tuition” for these pupils.

1.10 SNSP Specific Expenses

SNSP Specific Expenses

If the school is participating in the SNSP, it may designate SNSP specific expenses. This includes:

- Expenses 100% related to SNSP pupils, and
- Expenses primarily, but not only, for SNSP pupils.

Notes:

Schools participating in the SNSP can identify SNSP specific expenses. SNSP specific expenses can include expenses that are 100% related to SNSP students and expenses that are primarily, but not only, related to SNSP students. Examples of expenses that are 100% related to SNSP students include the cost of SNSP Enrollment Audits, the cost of the SNSP surety bond, and the cost of a teacher aide whose only role is to assist SNSP students. Expenses that are primarily, but not only, related to SNSP students are expenses that were incurred primarily for SNSP students where other pupils at the school are also getting a benefit. The allocation for these expenses must be specific to the particular expense rather than a general allocation. Examples of these expenses include a teacher aide who assists 3 SNSP students and 1 non-SNSP student during the day or learning software that was purchased and is primarily used for SNSP students that non-SNSP students occasionally use.

Generally, the cost of teachers should be included as a general eligible education expense rather than as a SNSP specific expense. As a reminder, general eligible education expenses are multiplied by the percent of the school participating in the SNSP to determine the net eligible education expenses for the SNSP. The exception to the cost of teachers being included as a general eligible education expense is if the school has a resource teacher, teacher aide, or additional teacher primarily to assist with the SNSP students, the cost may be included as an SNSP specific expense.

1.11 SNSP Specific Expenses (cont)

SNSP Specific Expenses (cont)

- This designation will result in these expenses being 100% eligible for the SNSP.
- These costs are excluded from the general eligible education expense calculation for the SNSP and Choice Program.
 - If the costs were primarily related to the SNSP, the full amount (prior to any allocation) is excluded from the SNSP calculation. If the school is also in the Choice program, only the amount included as a SNSP specific expense is excluded from the Choice general eligible education expenses.
- Any government assistance, insurance proceeds, or fundraising revenue that are related to these costs must decrease the SNSP specific expenses.

Notes:

Identifying a cost as a SNSP specific expense results in the cost being 100% eligible for the SNSP. The SNSP specific expenses are excluded from the calculation of general eligible education expenses.

If the cost was primarily, but not completely, related to SNSP students, the full amount of the cost (not just the amount included as a SNSP specific expense) is excluded as a general SNSP eligible education expense. If the school is also participating in the Choice program, the portion that was included as a SNSP specific expenses in the SNSP Reserve Balance Schedule is excluded from the general Choice eligible education expenses.

For example, a school has a teacher aide who is paid \$40,000 a year. The teacher aide spends 80% of her time with SNSP students and spends the remaining 20% of her time with non-SNSP students. The SNSP specific expenses on the SNSP Reserve Balance Schedule would include \$32,000 (calculated as \$40,000 times 80%). The SNSP specific expense amount that is excluded from the SNSP general eligible education expenses calculation would be the \$40,000. This is excluded from the general eligible education expenses because the school has already recovered the cost of the teacher aide for SNSP purposes. If the school also participates in the Choice program, the SNSP specific expense amount that is excluded from the Choice program general eligible education expense calculation would be \$32,000. Therefore, the remaining


\$8,000 would be included in the net eligible education expenses for Choice program purposes.

Finally, any government assistance, insurance proceeds or fundraising revenue related to the SNSP specific expenses must decrease the amount of the SNSP specific expenses that are eligible. We will discuss these revenues, which are known as offsetting revenues, next.

1.12 Offsetting Revenue

Offsetting Revenue

- The eligible education expenses are reduced by any offsetting revenues.
- Offsetting revenues include:
 - Government assistance for educational programming expenses
 - Fundraising revenue up to the non-administrative fundraising expenses included in eligible education expenses
 - Insurance proceeds for educational programming expenses



Notes:

In order to get to the net eligible education expenses, the eligible education expenses are reduced by any offsetting revenue. Offsetting revenue is revenue that is received from specific sources that are intended to cover eligible education expenses. The three sources of revenue that are considered offsetting revenue when they correspond to eligible education expenses are government assistance, fundraising revenue, and insurance proceeds.

1.13 Offsetting Revenue (cont)

Offsetting Revenue (cont)

- Government assistance for educational programming expenses. Some examples are:
 - E-rate grants
 - USDA food program revenue
- Insurance proceeds for educational programming expenses.



Notes:

The first type of revenue we will discuss is government assistance. Any government assistance received for educational programming is included as offsetting in the year it is earned. This is because government assistance generally requires that the amount received be expended on eligible education expenses, even if it is spent in a different school year than the year the government assistance is included as revenue. Government assistance received for something that is not educational programming related is not offsetting. An example of this is a grant for the church to help homeless individuals in the area.

Two common examples of government assistance that is offsetting are E-rate grants, which are grants from the federal government for technology related items, and USDA food program revenue. Schools who participate in the USDA food programs provide meals to students, incurring an eligible education expense, and then receive a set amount for each eligible student. In this case, the meal expenditures are recorded as an eligible education expense and the USDA revenue is recorded as an offsetting revenue on the Reserve Balance Schedule. As a reminder, only the revenue that is related to educational programming is offsetting. So, if the school is receiving USDA food program revenue for a daycare, the daycare's USDA food program revenue would not be offsetting and the related expenses for the daycare food would not be eligible education expenses.

The next type of offsetting revenue is insurance proceeds received to cover eligible education expenses. For example, if a storm damages a school building, the school will incur eligible

education expenses to repair the building and receive insurance proceeds to cover those repairs. The repairs are included as an eligible education expense and the insurance proceeds are included as offsetting revenue.

1.14 Fundraising Revenue

Fundraising Revenue

- Offsetting fundraising revenue is the lesser of the following:
 - Fundraising revenue
 - Non-administrative fundraising expenses included in eligible education expenses
 - Administrative expenses include expenses for personnel, mailings, copying, and fixed assets used for other school purposes.



Notes:

The final type of offsetting revenue is fundraising revenue. The amount of fundraising revenue that is offsetting is the lesser of the fundraising revenue received or the amount of non-administrative fundraising expenses included in eligible education expenses. Administrative expenses (those expenses that are NOT included in the offsetting revenue determination) include expenses for school personnel, copying, mailing, or capital assets used for other school purposes.

For example, a school holds a benefit dinner in the school gym. The administrative staff of the school send out various mailings and make copies of the program. The allocated cost for the school gym, administrative staff time, mailings and copying would all be considered administrative fundraising expenses and not included in the offsetting revenue determination. However, non-administrative expenses, such as the cost for the food for the benefit dinner would be included in the offsetting revenue determination.

1.15 Fundraising Revenue Example

Fundraising Revenue Example

	Example 1	Example 2
Fundraising Revenue	\$ 25,000	\$10,000
Non-Administrative Fundraising Expenses	\$ 15,000	\$ 12,000
Administrative Fundraising Expenses	\$ 4,000	\$ 1,000
Offsetting Fundraising Revenue	\$ 15,000	\$ 10,000

Notes:

This slide includes two different examples of how to determine what amount is offsetting. As a reminder, the amount that is offsetting is the lesser of the fundraising revenue and the non-administrative fundraising expenses.

Example 1 on this slide is a situation where fundraising revenue of \$25,000 exceeds the amount of non-administrative fundraising expenditures of \$15,000. Therefore the \$15,000 of non-administrative fundraising expenses is offsetting revenue.

Example 2 on this slide is a situation where the amount of non-administrative fundraising expenditures of \$12,000 exceeds the fundraising revenue of \$10,000. Therefore the \$10,000 of fundraising revenue is offsetting revenue.

1.16 Fundraising Revenue Question

Fundraising Revenue Question

Which of the following eligible education expenses related to fundraising would be included in the determination of how much fundraising revenue is offsetting revenue?

	Cost Included in Determination of Offsetting Revenue?
Development Director Salary & Benefits	No
Cost for Scrip Gift Cards	Yes
Mailings and copying	No
Cost for food for benefit dinner	Yes
Rental of conference room at hotel for benefit dinner	Yes
Allocated costs for school personnel who help with benefit dinner	No

Notes:

The first item is a development director's salary and benefits. School personnel costs are considered administrative costs, so this would **not** be included in the determination of what is offsetting revenue.

The next item is the cost for scrip gift cards. This is not an administrative cost, so it **would** be included in the determination of what is offsetting revenue.

The next item is mailings and copying. These are considered administrative costs, so this would **not** be included in the determination of what is offsetting revenue.

The next item is the cost for food for benefit dinner. This is not an administrative cost, so it **would** be included in the determination of what is offsetting revenue.

Next we have the cost of renting a conference room at a hotel for a benefit dinner. In this case, the school is not just using part of a school building for the dinner, so this cost **would** be included in the determination of what is offsetting revenue.


Finally, the allocated costs for school personnel who help with a benefit dinner are

considered administrative and would **not** be included in the determination of what is offsetting revenue.

1.17 Cost & Revenue Allocation Examples

Cost & Revenue Allocation Examples

- If a cost or revenue is partially related to educational programming and partially not related to educational programming, the cost or revenue must be allocated using an allocation method.
- Examples of when an allocation may be required:
 - Day care & school operations
 - Parish & school operations
 - Central administration for two or more schools
 - Transportation provided to the school's pupils and other schools' pupils
- Do not allocate for Choice/SNSP versus Non-Choice/SNSP pupil costs



Notes:

Some expenditures may require an allocation when determining eligible and non-eligible education expenses. Additionally some revenues may require an allocation when determining the portion of revenue that is offsetting revenue. If a cost or revenue is not already separately accounted for, and partially relates to educational programming and partially to non-educational programming, that cost or revenue must be allocated using an allocation method.

Some examples of when an allocation may be required include a school that is also a daycare and/or church, a school that has central administration for two or more schools, or a school that provides transportation to the school's pupils as well as a different school's pupils.


It is important to distinguish that these allocations are for educational programming vs non-educational programming. The allocation is not for Choice or SNSP pupils vs non-Choice or non-SNSP pupils. The reason for this is the general eligible education

expenses calculation determines the total eligible education expenses of the school. That total amount will then be multiplied by the percent of the school participating in the Choice Program or SNSP. The only exception is if the school is trying to determine the SNSP specific expenses for an expense that is primarily, but not only, related to SNSP students. In this case, the school must use an allocation that is specifically related to the expense. The school may not use a general allocation.

1.18 Potential Allocation Methods

Potential Allocation Methods

1. Pupil full-time equivalency or headcount
2. Employee full-time equivalency or headcount
3. Time spent
4. Number of transactions for allocating items such as accounting costs.
5. Square footage or square footage used over time for items such as rent.
6. Miles driven or driver hours for items such as transportation costs.



Notes:

What allocation method is best to use will likely vary depending on the expense or revenue being allocated. Some potential allocation methods to consider using would be pupil FTE or headcount, employee FTE or headcount, time spent, number of transactions, square footage or square footage used over time, and miles driven or driver hours. We will go through an example of how these allocation methods could be used in the following slide.

The determination of which allocation method should be used depends on what is being allocated and what data is available. The school may want to identify a few allocation methods that can be used to allocate several different expenditures or revenues. It is important that the school identify what allocation methods it will use at the beginning

of the year so the school is tracking the data that is required to complete the allocations.

If the entity has both educational programming and non-educational programming, and allocation methods are required, the school's written eligible education expense policy must describe what allocation methods will be used and for which categories of expenses and/or revenues.

1.19 Leased Facility Allocation Percentage

Leased Facility Allocation Percentage

The school has a lease that requires rental payments of \$5,000 per month. The location is used for the school and daycare. The school occupies 10,000 square feet for 10 months of the year and the daycare occupies 5,000 square feet for 12 months of the year.

	Square Feet	Months	Total
Daycare	5,000	12	60,000
School	10,000	10	100,000
Total			160,000

School use percentage: $100,000 / 160,000 = 63\%$

Eligible Education Expense: $\$60,000 \times 63\% = \$37,800$

Notes:

This is an example of how square feet used over time could be used to allocate an expense or revenue. For example, if a school operated as a school and daycare and used a leased building for both operations, an allocation based on square feet used over time could be used.

This allocation would be calculated by taking the amount of square feet for each operation times the period of time used for each operation. For the daycare this would be 5,000 square feet times 12 months for a subtotal of 60,000. For the school this would be 10,000 square feet times 10 months for a subtotal of 100,000. 60,000 and 100,000 would then be added together to get an organization total of 160,000.

To determine the percentage that relates to the school, the school subtotal of 100,000 would be divided by the organization total of 160,000. This calculates to be a school use of 63%.

This percentage would then be applied to the cost of the annual lease payments in determining how much of the lease expense is an eligible education expenses. The lease payment is \$5,000 per month times 12 months for \$60,000 annually. The \$60,000 is then multiplied by the school use percentage of 63%. This results in \$37,800 of eligible education expenses for the leasing of the building.

1.20 Which of the following could be included as an eligible education expense?

Which of the following could be included as an eligible education expense?	
<i>For Choice, related services must be included in the policy to be eligible</i>	
Cost for paying a teacher to watch students in an after school childcare program.	Yes
Cost of providing lunch for the teachers.	Yes
Purchase of a refrigerator that is paid using DPI food program funds.	Yes
Payment of outstanding Accounts Payable in the subsequent school year.	No
Fair market value of supplies that are donated by the administrator.	No
Cost for stage materials for a drama club.	Yes

Notes:

The cost is the cost for paying a teacher to watch students in an after school childcare program. The cost to watch K-12 educational programming students in a before or after care program could be an eligible education expense. If the teacher was watching daycare students as well, the school would need to use an allocation to determine what portion of his or her time was an eligible education expense.

The next example is the cost to provide lunch for the teachers. The school could designate this as a benefit for the teachers or provide lunch during a meeting, for example. Therefore, this could be an eligible education expense.

If the school purchases a refrigerator that is paid for using DPI food program funds, the cost could be included as an eligible education expense. As we discussed in the offsetting revenue section, however, the eligible education expense would be decreased by the amount of revenue received from the USDA food program. So, if the school had \$5,000 of USDA food program funds remaining after paying for all other food related costs and the school purchased a refrigerator for \$7,000, the \$7,000 would be included in the eligible education expenses and the \$5,000 (related to this purchase) would be included in offsetting revenue. The school would be able to include the net amount of \$2,000 in net eligible education expenses.

In the next example, the school incurred an expense in year one and recorded the expense in that year. In year 2, the school paid for that expense. In year 2, would the expense be considered an eligible education expense? The correct answer is no. Under the accrual basis of accounting, the expense would be included in the first year, when the expense was incurred, not in the second year when the school paid for the expense.

Next, the fair market value of supplies that are donated by the administrator would not be an eligible education expense because the school did not spend any money for the supplies. As a reminder, the school must pay cash, either now or in the future, for an expense to be included as an eligible education expense.

The final example on this slide is the cost for stage materials for a drama club. The cost for extracurricular activities could be an eligible education expense.

1.21 Which of the following could be included as an eligible education expense?

Which of the following could be included as an eligible education expense?

For Choice, related services must be included in the policy to be eligible

Computer for administrative staff person who works 25% on the school and 75% on the church.	Yes (25%)
Legal pro-bono work.	No
Cost for extra-curricular football supplies.	Yes
Cost for classroom supplies for a grade that does not have Choice/SNSP students in it.	Yes
Salary costs for a pastor that teaches religious education at the school.	Yes
Scholarship awarded to a student.	No

Notes:

In the next example, the school would use an allocation percentage and include the cost for the computer for an administrative person based on the portion of time that the administrative person works for the school.

Legal pro-bono work is a lawyer donating their time to assist the school with legal matters. In this case, the school has not expended cash for the services provided, so the cost is not an eligible education expense.

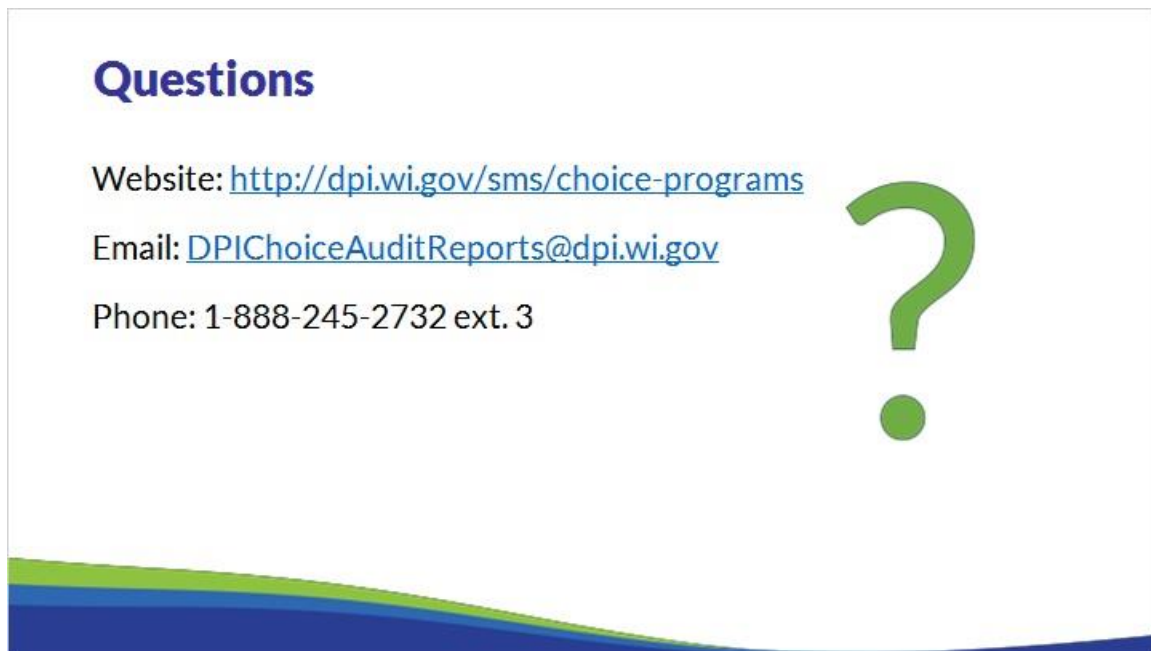
Next is the cost for extra-curricular football supplies. Similar to the supplies for the drama club, this could be an eligible education expense.

The next example is a cost for classroom supplies for a grade that does not have Choice or SNSP students in it. As we previously discussed, we are trying to determine the total educational programming costs for ALL students at the school, even if they are not in the Choice Program or SNSP. Once we determine this total cost, we will multiple it by the percent of students participating in the Choice Program or SNSP. Therefore, even if a class does not have any Choice or SNSP students in it, the classroom supplies for the grade should still be included in eligible education expenses.

The next example is the salary for a pastor that teaches religious education at the school. While Choice students can opt out of religious education, the cost for a pastor that teaches religious education at the school is still an eligible education expense for the school. If the pastor was also the pastor for a church, the school would need to use an allocation method to determine what portion of their salary is an eligible education expense.

Finally, a scholarship awarded to a student is not an eligible education expense. Scholarship awards and financial support are not considered eligible education expenses because we are trying to determine what is the cost to educate the students. Scholarship awards or financial support is essentially the “tuition” used to pay for the educational programming for a particular child. Therefore, including this cost would essentially include the cost to educate that child twice.

1.22 Questions



Questions

Website: <http://dpi.wi.gov/sms/choice-programs>

Email: DPIChoiceAuditReports@dpi.wi.gov

Phone: 1-888-245-2732 ext. 3

A large green question mark is positioned to the right of the contact information. The slide features a decorative footer with a blue and green wavy line.

Notes:

If you have any questions about the information discussed in this training, please see the Private School Choice Programs homepage. The left menu bar of the Private School Choice Programs homepage has resources for both schools and parents.

Choice schools may also contact the Choice audit team at
DPIChoiceAuditReports@dpi.wi.gov with questions.